## RATES OF TAXATION FOR 2017 (Payable 2018)

In pursuance of law, Section 323.08, I LORRAINE FENDE, TREASURER of Lake County, Ohio do hereby give notice that the number of mills levied on each dollar of property listed for taxation within said county for the tax year 2017 is as follows:

FOR GENERAL COUNTY PURPOSES:	INSIDE	OUTSIDE	TOTAL
General Fund	1.00		1.00
Metropolitan Park District (Lake Metroparks)	0.10	2.70	2.80
Lakeland Community College		3.60	3.60
Board of Developmental Disabilities (Deepwood)		4.90	4.90
Board of Alcohol, Drug Addiction & Mental Health Svcs		1.60	1.60
Narcotics Agency		0.30	0.30
Child Welfare		0.70	0.70
Senior Citizens		0.80	0.80
Regional Forensic Crime Laboratory		0.30	0.30
Total	1.10	14.90	16.00

FOR LOCAL PURPOSES - See Table Below

## PLEASE NOTE:

On your real estate tax bill, the "Other" distribution is comprised of the following entities for the respective districts noted:

Madison or Perry Fire Districts - (Only Taxing Districts noted in column (A) below)
Lake County School Financing District - (Only Taxing Districts noted in column (B) below)

\*\*\*Taxes are computed on each \$1,000.00 of assessed valuation.

(Assessed value is 35% of market value)

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				(A)				(B)			Residential/	Commercial/	
								Lake Cty	Joint		Agricultural	Industrial	
								School	Vocat-	Total	Effective	Effective	
District			Town-	Fire	Muni-	Library		Finance	ional	per	Rate per	Rate per	District
No.**	District Name	County	ship	District	cipal	District	School	District	School	\$1,000***	\$1,000***	\$1,000***	No.**
	Madison Township	16.00	14.95	8.48		2.25	61.24	4.90	1.50	109.32	76.483341	83.293660	1
	Madison Village	16.00	0.95	8.48	5.80	2.25	61.24	4.90	1.50	101.12	70.611098	76.436434	2
3	Perry Township	16.00	3.60	7.40		1.75	44.20	4.90	1.50	79.35	54.866055	67.768439	3
4	Perry Village	16.00	1.30	7.40	2.30	1.75	44.20	4.90	1.50	79.35	54.866055	67.768439	4
	North Perry Village	16.00	1.30	7.40	2.30	1.75	44.20	4.90	1.50	79.35	54.866055	67.768439	5
7	Leroy Township	16.00	12.80			1.77	60.88	4.90	1.50	97.85	68.213723	69.393861	7
8	Concord Township/Painesville	16.00	11.70			1.77	60.88	4.90	1.50	96.75	68.825202	71.219340	8
	Concord Township/Chardon	16.00	11.70			1.77	76.78		1.50	107.75	66.479040	77.567594	9
	Concord Township/Mentor	16.00	11.70			2.00	82.05			111.75	70.006912	80.939760	10
	Painesville Township	16.00	21.17			1.77	60.88	4.90	1.50	106.22	75.793805	78.990905	11
	Painesville Township/Fairport	16.00	21.17			1.84	89.43		1.50	129.94	89.451546	101.025603	12
	Grand River Village	16.00	0.50		7.50	1.77	60.88	4.90	1.50	93.05	64.250526	67.255642	13
	Fairport Harbor Village/Port Auth.	16.00	0.50		17.86	1.84	89.43		1.50	127.13	89.261360	99.418075	14
	Painesville City	16.00			8.17	1.77	91.63	4.90	1.50	123.97	78.661659	104.443005	15
	Mentor City	16.00			4.50	2.00	82.05			104.55	62.357067	73.358417	16
	Mentor-on-the-Lake City	16.00			27.80	2.00	82.05			127.85	74.983626	87.397276	19
20	Kirtland City	16.00			13.05	1.00	77.40		1.50	108.95	70.098807	70.741172	20
21	Willoughby City/Kirtland	16.00			8.54	1.00	77.40		1.50	104.44	67.005365	67.809154	21
	Kirtland Hills Village/Mentor	16.00			18.00	2.00	82.05			118.05	76.664091	87.325822	22
24	Kirtland Hills Village/Kirtland	16.00			18.00	1.00	77.40		1.50	113.90	78.900151	79.089209	24
25	Waite Hill Village/Kirtland	16.00			22.20	1.00	77.40		1.50	118.10	83.100151	83.289209	25
26	Waite Hill Village/Willoughby	16.00			22.20	2.30	64.33			104.83	90.265747	92.460259	26
27	Willoughby City	16.00			8.54	2.30	64.33			91.17	74.170961	76.980204	27
28	Willowick	16.00			19.50	2.30	64.33			102.13	86.381212	89.050820	28
	Wickliffe City	16.00			8.09	2.90	83.11			110.10	77.841766	96.235806	29
30	Lakeline Village	16.00			8.00	2.30	64.33			90.63	76.065747	78.260259	30
31	Willoughby Hills City	16.00			7.30	2.30	64.33			89.93	75.364009	77.517291	31
33	Timberlake Village	16.00			21.20	2.30	64.33			103.83	85.313307	91.460259	33
34	Eastlake City	16.00			12.80	2.30	64.33			95.43	78.448392	81.933171	34
35	Painesville City/P'ville Twp.	16.00			8.17	1.77	60.88	4.90	1.50	93.22	65.331914	67.775402	35
36	Willowick City/Kirtland	16.00			19.50	1.00	77.40		1.50	115.40	79.215616	79.879770	36
37	Eastlake City/Kirtland	16.00			12.80	1.00	77.40		1.50	108.70	71.282796	72.762121	37

Find your appropriate taxing district on the chart above. Multiply the assessed valuation (35% of the market value) by the effective rate for your taxing district and divide by 1,000 (effective rates are per \$1,000 of valuation). As an example, a Painesville City homeowner with an assessed valuation of \$42,000 (\$120,000 market value times 35%) would multiply the \$42,000 by the effective residential rate of 78.661659 for the City of Painesville and then divide by 1,000 which results in \$3,303.78. A Non-Business reduction in real estate taxes is provided by the State of Ohio for all residential/agricultural property in the State and an additional Owner Occupancy reduction is provided for owner-occupied residences. Therefore, in the example above, an additional 9.3433%(Non-Business) or \$308.68 and another 2.3358%(Owner Occupancy) or \$77.16 or a total of \$385.84, would be deducted from the \$3,303.78 amount, which equals a net tax of \$2,917.94 The Non-Business and Owner Occupancy factors will be on your tax bill and can fluctuate between taxing districts This amount would be for a full year of taxes. It is imperative to understand that with the State Budget that was passed that beginning with the November 2013 election no new, additional, or replacement levies will receive Non-Business or Owner Occupancy Reductions therefore you may no longer be receiving the full 10% and/or 2.5%.